

**Connecticut State Board of Accountancy
Meeting Minutes
February 2, 2017**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:02 A.M. in Hearing Room J, at 450 Columbus Boulevard, Hartford, Connecticut 06103

Board Members Present:	John H. Schuyler, Chairman	Certified Public Accountant
	Peter J. Niedermeyer	Certified Public Accountant
	Timothy F. Egan via Teleconference	Certified Public Accountant
	Dannell R. Lyne	Certified Public Accountant
	Martha S. Triplett, Esq.	Public Member
	Karla H. Fox, Esq.	Public Member
	Mark Aronowitz	Public Member

Board Members Absent:	Marcia L. Marien	Certified Public Accountant
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Board Vacancies:	Public Member
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DCP Staff Present:	Frank Virnelli, Manager
	Richard Maloney, Director
	Robin Washbond

Public Present:	Bonnie Stewart, Executive Director, CT Society of CPAs
	Lisa Bugryn, CPE Director, CT Society of CPAs

Note: The administrative functions of the Boards, Commissions and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, 450 Columbus Boulevard, Hartford, CT 06103
Richard M. Hurlburt, Director: dcp.occupationalprofessional@ct.gov for minutes and agenda items
Agency Web site: www.ct.gov/dcp
Licensing/Certification: dcp.licenseservices@ct.gov
Enforcement issues: dcp.accounting@ct.gov

MINUTES OF PREVIOUS MEETINGS

Ms. Fox made a motion to approve the minutes of the November 3, 2016 board meeting. The motion was seconded by Mr. Lyne. All present board members voted in favor.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Bonnie Stewart, Executive Director, CT Society of CPAs and Lisa Bugryn, Continuing Professional Education Director, CT Society of CPAs commented before the Board today.

Ms. Stewart commented on NASBA Statement of Standards for Continuing Professional Education and stated that the CT Society of CPAs support full adoption of the standards which would benefit the state and she emphasized that the areas of high importance being nano and blended learning programs.

Ms. Stewart and Ms. Bugryn raised the issue concerning 'fields of study' and stated that Connecticut's 'general subject matters' and NASBA's 'fields of study', do not overlap completely and CT Society of CPAs would like to see more uniformity with NASBA which would increase clarity and benefit CPAs from multiple states.

NEW BUSINESS

Allow a delay of 18-month period for candidates due to revised exam?

The Board discussed the possibility of allowing a delay of the 18-month period for candidates due to the revised Uniform CPA Examination. Chairman Schuyler stated that this issue could be addressed by establishing a policy. Mr. Virnelli and Mr. Aronowitz will draft specific language concerning this matter to present for further discussion at the March 7, 2017 meeting.

Update regulations for Continuing Professional Education changes: nano-learning, etc.

The Board discussed potentially revising the regulations to conform with the changes to continuing professional education standards proposed by NASBA. Bonnie Stewart, Executive Director, CT Society of CPAs urged the Board to ensure that Connecticut is on the cutting edge, to help encourage CPAs to practice in Connecticut. Ms. Stewart asked if it were possible under the current regulations to bundle shorter segments into one hour. Mr. Virnelli will research that and report back to the Board. Chairman Schuyler stated that conformity to the NASBA standards will require a regulatory change. Ms. Fox and Mr. Niedermeyer will draft language for the Board to review.

Continuing Professional Education Audit Presentation

Richard Maloney, DCP Director of Trade Practices, provided an overview of the continuing professional education audit process. Mr. Maloney explained that 5% of the database will be randomly selected for audit and those licensees will be notified of the audit by email, over a two week period.

EXAMINATION AND CPE EXTENSION/WAIVER

Continuing Professional Education waiver requests:

Victor Organeck, CPAL.2769- Requesting waiver of late fee

Mr. Lyne made a motion to waive the late fee. The motion was seconded by Ms. Triplett. All present board members voted in favor.

Douglas S. Cornwell, CPAL.5215- Requesting extension of CPE Requirements

Ms. Triplett made a motion to deny Mr. Cornwell's request. The motion was seconded by Mr. Aronowitz. All present board members voted in favor.

Requests for waiver of 18-month examination period:

Douglas Brayton – Request extension of 18-month examination period

Mr. Lyne made a motion to deny Mr. Brayton's request. The motion was seconded by Mr. Niedermeyer. All present board members voted in favor.

Chad Sciarra – Requests an extension of 18-month examination period

Mr. Aronowitz made a motion to allow Mr. Sciarra the extension of time from when the power failure occurred to when the exam was given the next time. The motion was seconded by Ms. Fox. Mr. Niedermeyer recused himself from this matter. All remaining board members voted in favor.

ENFORCEMENT AND COMPLAINTS

Cases No. 2015-76 and 2016-59. Allegations: C.G.S. §20-281c, engaging in the unauthorized practice of public accountancy; and C.G.S. §20-281d, failure to submit continuing education courses in a timely manner (2015-76); and C.G.S. §20-281(e), unauthorized use of the CPA title in 2015; and C.G.S. §20-281g(j), engaging in the unauthorized practice of public accountancy before the Internal Revenue Service in 2015 (2016-59).

Recommendation: Settle these matters by having the Respondent pay a total of \$715, which represents a licensing fee for 2015 of \$565, and a late penalty of \$150.

Ms. Triplett made a motion to accept the Department's recommendation. The motion was seconded by Ms. Fox. All present board members voted in favor.

Case No. 2016-47. Allegations: Connecticut General Statutes §20-280(e), unauthorized use of the CPA title in 2015; and 20-281g(j), engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Service.

Recommendation: Dismiss this case for lack of probable cause.

Ms. Fox made a motion to dismiss this case for lack of probable cause. The motion was seconded by Mr. Lyne. All present board members voted in favor.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Mr. Virnelli updated the Board on a 2009 enforcement case concerning Edward Considine.

EXECUTIVE SESSION

Chairman Schuyler called for the Board to move into executive session at 11:15 A.M. The Board exited executive session at 11:25 A.M.

ADJOURN

Ms. Triplett made a motion to adjourn the meeting at 11:25 A.M. The motion was seconded by Mr. Aronowitz. All present board members voted in favor.

Next scheduled meeting: Tuesday, March 7, 2017, at 10:00 a.m., in Hearing Room J, 450 Columbus Blvd., Hartford.